

EXHIBIT A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FRANCHISE GROUP, INC.,¹

Reorganized Debtor.

Chapter 11

Case No. 24-12480 (LSS)

(Jointly Administered)

RE: D.I. _____

**ORDER SUSTAINING THE LITIGATION TRUSTEE'S
FIRST OMNIBUS OBJECTION (NON-SUBSTANTIVE)
TO CERTAIN AMENDED, SUPERSEDED OR DUPLICATE CLAIMS**

Upon the *Litigation Trustee's First Omnibus Objection (Non-Substantive) to Certain Amended, Superseded or Duplicate Claims* (the "**Objection**")² for the entry of an order disallowing and expunging certain claims; and upon the Hirsh Declaration; and it appearing that this Court has jurisdiction over this proceeding pursuant to 28 U.S.C. §§ 157 and 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and this Court having found that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Objection in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that notice of the Objection and opportunity for a hearing thereon were appropriate and that no other notice need be provided; and this Court having reviewed the Objection and any responses thereto; and

¹ The last four digits of Franchise Group, Inc.'s federal tax identification number are 1876. The mailing address for Franchise Group, Inc. is 2371 Liberty Way, Virginia Beach, Virginia 23456. In addition to the foregoing Reorganized Debtor, the "Reorganized Debtors" include certain affiliated entities, a complete list of which, including the last four digits of their federal tax identification numbers and addresses, may be obtained on the website of the Reorganized Debtors' claims and noticing agent at <https://cases.ra.kroll.com/FRG/>. All motions, contested matters, and adversary proceedings that remained open as of the closing of such cases, or that are opened after the date thereof, are administered in the remaining chapter 11 case of Franchise Group, Inc., Case No. 24-12480 (LSS). On June 6, 2025, all of the Debtors with the exception of Freedom VCM Holdings, LLC ("**TopCo**") emerged from the chapter 11 cases as Reorganized Debtors [D.I. 1605]. TopCo emerged from the chapter 11 cases as a Reorganized Debtor on July 3, 2025 [D.I. 1689].

² Capitalized terms used and not otherwise defined herein have the meanings ascribed in the Objection.

this Court having considered the statements and arguments relating thereto at a hearing before the Court or having determined that no such hearing was necessary in the particular circumstances; and this Court having determined that the legal and factual bases set forth in the Objection and at any such hearing establish just cause for the relief granted herein (this “**Order**”); and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is sustained as set forth herein.
2. Each of the claims identified in the column titled “Claims to be Disallowed” on the attached **Schedule 1** (the “**Amended Claims**”) is hereby disallowed and expunged in its entirety. Each of the corresponding claims identified on such schedule in the column titled “Surviving Claim” shall remain on the Claims Register, subject to further objection on any applicable grounds.
3. Each of the claims identified in the column titled “Claims to be Disallowed” on the attached **Schedule 2** (the “**Superseded Claims**”) is hereby disallowed and expunged in its entirety. Each of the corresponding claims identified on such schedule in the column titled “Surviving Claim” shall remain on the Claims Register, subject to further objection on any applicable grounds.
4. Each of the claims identified in the column titled “Claims to be Disallowed” on the attached **Schedule 3** (the “**Duplicate Claims**”) is hereby disallowed and expunged in its entirety. Each of the corresponding claims identified on such schedule in the column titled “Surviving Claim” shall remain on the Claims Register, subject to further objection on any applicable grounds.
5. The Claims Register shall be modified in accordance with this Order.
6. Nothing in this Order shall be construed as an allowance of any claim, including but not limited to any Surviving Claims identified on any schedule hereto, or as a waiver or release

of any right, claim, cause of action, defense, or counterclaim of the Litigation Trust, the Litigation Trustee or Reorganized Debtors. All rights of the Litigation Trust, the Litigation Trustee or the Reorganized Debtors under the Plan and Litigation Trust Agreement, including without limitation with respect to any claims remaining on the Claim Register, are expressly preserved.

7. For each Amended Claim, Superseded Claim and Duplicate Claim (collectively, the “**Subject Claims**”) the Objection constitutes a separate contested matter under Bankruptcy Rule 9014. This Order shall be deemed a separate order with respect to each Subject Claim. Any stay pending appeal by any claimant whose claims are subject to this Order shall apply only to the contested matter involving such claimant and shall not stay the applicability and/or finality of this Order with respect to any other contested matters addressed in the Objection or by this Order.

8. Notice of the Objection as provided therein shall be deemed good and sufficient notice of such Objection and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

9. This Order shall be immediately effective and enforceable upon its entry.

10. This Court shall retain jurisdiction with respect to all matters related to or arising from the implementation, interpretation or enforcement of this Order.

Schedule 1 - Amended Claims

CLAIMS TO BE DISALLOWED AND EXPUNGED (AMENDED CLAIMS)					SURVIVING CLAIM				
CLAIMANT NAME & ADDRESS	CLAIM NO.	ASSERTED DEBTOR	ASSERTED CLAIM AMOUNT & PRIORITY ^[1]	DATE FILED	CLAIMANT NAME & ADDRESS	CLAIM NO.	ASSERTED DEBTOR	ASSERTED CLAIM AMOUNT & PRIORITY ^[1]	DATE FILED
1 City of Danville PO BOX 3308 Danville, VA 24543	2203	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$2,156.55 (U) \$2,156.55 (T)	1/24/2025	City of Danville PO BOX 3308 Danville, VA 24543	2190*	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$0.00 (U) \$0.00 (T)	1/24/2025
2 HM PEACHTREE CORNERS I, LLC C/O CAIOLA & ROSE, LLC 125 CLAIREMONT AVENUE, SUITE 240 DECATUR, GA 30030	2479	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$182,699.12 (U) \$182,699.12 (T)	2/12/2025	HM PEACHTREE CORNERS I, LLC C/O CAIOLA & ROSE, LLC 125 CLAIREMONT AVENUE, SUITE 240 DECATUR, GA 30030	2788	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$140,996.04 (U) \$140,996.04 (T)	4/17/2025
3 NNN REIT, LP 450 S. Orange Avenue Suite 900 Orlando, FL 32801	1277	Franchise Group, Inc.	\$0.00 (S) \$28,269.62 (A) \$0.00 (P) \$260,112.47 (U) \$278,382.09 (T)	1/22/2025	NNN REIT, LP 450 S. Orange Avenue Suite 900 Orlando, FL 32801	2656	Franchise Group, Inc.	\$0.00 (S) \$621,666.41(A) \$0.00 (P) \$250,112.47 (U) \$871,778.88 (T)	3/14/2025
4 Ohio Department of Taxation ATTN: Bankruptcy Division P.O. Box 530 Columbus, OH 43216	463	Vitamin Shoppe Industries LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$121,239.71 (U) \$121,239.71 (T)	12/13/2024	Ohio Department of Taxation ATTN: Bankruptcy Division P.O. Box 530 Columbus, OH 43216	2544	Vitamin Shoppe Industries LLC	\$0.00 (S) \$0.00 (A) \$94,660.60 (P) \$26,579.11 (U) \$121,239.71 (T)	2/20/2025
5 TIMES PLAZA DEVELOPMENT L.P. 614 HEMPSTEAD GARDENS DRIVE WEST HEMPSTEAD, NEW YORK 11552	1559	Vitamin Shoppe Industries LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$89.41 (U) \$89.41 (T)	1/23/2025	TIMES PLAZA DEVELOPMENT L.P. 614 HEMPSTEAD GARDENS DRIVE WEST HEMPSTEAD, NEW YORK 11552	1614	Vitamin Shoppe Industries LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$89.41 (U) \$89.41 (T)	1/23/2025

* Based on the time stamp, City of Danville filed Claim No. 2190 subsequently to Claim No. 2203

Schedule 2 - Superseded Claims

CLAIMS TO BE DISALLOWED AND EXPUNGED (SUPERSEDED CLAIMS)					SURVIVING CLAIM				
CLAIMANT NAME & ADDRESS	CLAIM NO.	ASSERTED DEBTOR	ASSERTED CLAIM AMOUNT & PRIORITY ^[1]	DATE FILED	CLAIMANT NAME & ADDRESS	CLAIM NO.	ASSERTED DEBTOR	ASSERTED CLAIM AMOUNT & PRIORITY ^[1]	DATE FILED
1 Easter, Lora Address on file	954	Franchise Group, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$10.00 (U) \$10.00 (T)	1/16/2025	Easter, Lora Address on file	960	Franchise Group, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,471.68 (U) \$1,471.68 (T)	1/16/2025
2 Humphrey, Paula Address on file	309	Franchise Group, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,800.00 (U) \$3,800.00 (T)	12/2/2024	Humphrey, Paula Address on file	2380	Franchise Group, Inc.	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$3,570.00 (U) \$3,570.00 (T)	2/4/2025
3 Jackson, Tillina Address on file	1762	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$130.00 (U) \$130.00 (T)	1/23/2025	Jackson, Tillina Address on file	2236	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$260.00 (U) \$260.00 (T)	1/24/2025
4 John Squared Capital, LLC 5 Tennis Terr Sparta, NJ 07871	2066	Pet Supplies "Plus", LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$900,000.00 (U) \$900,000.00 (T)	1/23/2025	John Squared Capital, LLC 5 Tennis Terr Sparta, NJ 07871	2035*	Pet Supplies "Plus", LLC	Unknown	1/23/2025
5 Tempur Sealy International, Inc. Ronald E. Gold, Frost Brown Todd LLP 3300 Great American Tower, Suite 3300 Cincinnati, OH 45202	1236	American Freight, LLC	\$0.00 (S) \$9,977.00 (A) \$0.00 (P) \$330,407.00 (U) \$340,384.00 (T)	1/22/2025	Tempur Sealy International, Inc. Ronald E. Gold, Frost Brown Todd LLP 3300 Great American Tower, Suite 3300 Cincinnati, OH 45202	1252**	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$330,407.00 (U) \$330,407.00 (T)	1/22/2025
6 Utah State Tax Commission attn: Bankruptcy Unit 210 N 1950 W SALT LAKE CITY, UT 84134-9000	13	Franchise Group, Inc.	\$5,241.93 (S) \$0.00 (A) \$26.37 (P) \$260.00 (U) \$528.30 (T)	11/7/2024	Utah State Tax Commission attn: Bankruptcy Unit 210 N 1950 W SALT LAKE CITY, UT 84134-9000	44	Franchise Group, Inc.	\$5,241.93 (S) \$0.00 (A) \$26.37 (P) \$260.00 (U) \$5,528.30 (T)	11/13/2024
7 XTGLOBAL Inc 2701 Dallas Parkway Suite 550 Plano, TX 75093	1407	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$11,000.00 (P) \$2,748.00 (U) \$13,748.00 (T)	1/22/2025	XTGLOBAL Inc 2701 Dallas Parkway Suite 550 Plano, TX 75093	2569	American Freight, LLC	\$0.00 (S) \$0.00 (A) \$12,400.00 (P) \$1,348.00 (U) \$13,748.00 (T)	2/25/2025

* Based on the time stamp, John Squared Capital, LLC filed Claim No. 2035 subsequently to Claim No. 2066

** The \$330,407.00 reflects the agreement between the Reorganized Debtors and Tempur Sealy International, Inc. that the \$9,977.00 administrative amount asserted on Claim No. 1252 has been fully satisfied through payment. See also Notice of Withdrawal of the Motion of Tempur Sealy International, Inc. for Allowance and Payment of Administrative Expense Claim. [D.I. 1838]

Schedule 3 - Duplicative Claims

CLAIMS TO BE DISALLOWED AND EXPUNGED (DUPLICATIVE CLAIMS)					SURVIVING CLAIM				
CLAIMANT NAME & ADDRESS	CLAIM NO.	ASSERTED DEBTOR	ASSERTED CLAIM AMOUNT & PRIORITY ^[1]	DATE FILED	CLAIMANT NAME & ADDRESS	CLAIM NO.	ASSERTED DEBTOR	ASSERTED CLAIM AMOUNT & PRIORITY ^[1]	DATE FILED
1 DUPAGE COUNTY PUBLIC WORKS P.O. BOX 4751 CAROL STREAM, IL 60197	2621	American Freight Outlet Stores, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$148.39 (U) \$148.39 (T)	3/10/2025	DUPAGE COUNTY PUBLIC WORKS P.O. BOX 4751 CAROL STREAM, IL 60197	2627	American Freight Outlet Stores, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$148.39 (U) \$148.39 (T)	3/10/2025
2 Kahn, Brian c/o Morris, Nichols, Arsht & Tunnell LLP Attn: Derek Abbott 1201 North Market Street P.O. Box 1347 Wilmington, DE 19801	1836	Vitamin Shoppe Industries LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$322,377.53 (U) \$322,377.53 (T)	1/23/2025	Kahn, Brian c/o Morris, Nichols, Arsht & Tunnell LLP Attn: Derek Abbott 1201 North Market Street P.O. Box 1347 Wilmington, DE 19801	1829	Vitamin Shoppe Industries LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$322,377.53 (U) \$322,377.53 (T)	1/23/2025
3 Kahn, Brian c/o Morris, Nichols, Arsht & Tunnell LLP Attn: Derek Abbott 1201 North Market Street P.O. Box 1347 Wilmington, DE 19801	1996	Home & Appliance Outlet, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$322,377.53 (U) \$322,377.53 (T)	1/23/2025	Kahn, Brian c/o Morris, Nichols, Arsht & Tunnell LLP Attn: Derek Abbott 1201 North Market Street P.O. Box 1347 Wilmington, DE 19801	1907	Home & Appliance Outlet, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$322,377.53 (U) \$322,377.53 (T)	1/23/2025
4 Kahn, Brian c/o Morris, Nichols, Arsht & Tunnell, LLP Attn: Derek C. Abbott, Esquire 1201 N. Market Street P.O. Box 1347 Wilmington, DE 19899-1347	1754	American Freight Holdings, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$322,377.53 (U) \$322,377.53 (T)	1/23/2025	Kahn, Brian c/o Morris, Nichols, Arsht & Tunnell, LLP Attn: Derek C. Abbott, Esquire 1201 N. Market Street P.O. Box 1347 Wilmington, DE 19899-1347	1957	American Freight Holdings, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$322,377.53 (U) \$322,377.53 (T)	1/23/2025
5 Kelley Commercial Realty, LLC 425 West Capitol Avenue, Suite 300 Little Rock, AR 72201	1405	American Freight Franchisor, LLC	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,2470,240.00 (U) \$2,473,590.00 (T)	1/22/2025	Kelley Commercial Realty, LLC 425 West Capitol Avenue, Suite 300 Little Rock, AR 72201	1402	American Freight Franchisor, LLC	\$0.00 (S) \$0.00 (A) \$3,350.00 (P) \$2,2470,240.00 (U) \$2,473,590.00 (T)	1/22/2025
6 Laurence, Andrew M. c/o Morris, Nichols, Arsht & Tunnell LLP Attn: Derek Abbott 1201 North Market Street P.O. Box 1347 Wilmington, DE 19801	2130	Home & Appliance Outlet, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$313,181.33 (U) \$313,181.33 (T)	1/23/2025	Laurence, Andrew M. c/o Morris, Nichols, Arsht & Tunnell LLP Attn: Derek Abbott 1201 North Market Street P.O. Box 1347 Wilmington, DE 19899-1347	2053	Home & Appliance Outlet, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$313,181.33 (U) \$313,181.33 (T)	1/23/2025
7 Laurence, Andrew M. c/o Morris, Nichols, Arsht & Tunnell LLP Attn: Derek Abbott 1201 North Market Street P.O. Box 1347 Wilmington, DE 19899-1347	2158	WNW Stores, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$313,181.33 (U) \$313,181.33 (T)	1/23/2025	Laurence, Andrew M. c/o Morris, Nichols, Arsht & Tunnell LLP Attn: Derek Abbott 1201 North Market Street P.O. Box 1347 Wilmington, DE 19899-1347	2154	WNW Stores, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$313,181.33 (U) \$313,181.33 (T)	1/23/2025
8 Laurence, Andrew M. c/o Morris, Nichols, Arsht & Tunnell, LLP Attn: Derek C. Abbott, Esquire 1201 N. Market Street P.O. Box 1347 Wilmington, DE 19899-1347	1930	Vitamin Shoppe Global, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$313,181.33 (U) \$313,181.33 (T)	1/23/2025	Laurence, Andrew M. c/o Morris, Nichols, Arsht & Tunnell, LLP Attn: Derek C. Abbott, Esquire 1201 N. Market Street P.O. Box 1347 Wilmington, DE 19899-1347	1844	Vitamin Shoppe Global, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$313,181.33 (U) \$313,181.33 (T)	1/23/2025

[1] (S) Secured; (A) Administrative and 503(b)(9); (P) Priority; (U) Unsecured; (T) Total

Schedule 3 - Duplicative Claims

CLAIMS TO BE DISALLOWED AND EXPUNGED (DUPLICATIVE CLAIMS)					SURVIVING CLAIM				
CLAIMANT NAME & ADDRESS	CLAIM NO.	ASSERTED DEBTOR	ASSERTED CLAIM AMOUNT & PRIORITY ^[1]	DATE FILED	CLAIMANT NAME & ADDRESS	CLAIM NO.	ASSERTED DEBTOR	ASSERTED CLAIM AMOUNT & PRIORITY ^[1]	DATE FILED
9 LY, MONICA Address on file	2744	American Freight Outlet Stores, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,600.00 (U) \$1,600.00 (T)	4/2/2025	LY, MONICA Address on file	2745	American Freight Outlet Stores, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,600.00 (U) \$1,600.00 (T)	4/2/2025
10 Moore Properties Capital Blvd LLC 8001 Skycroft Commons Drive Waxhaw, NC 28173	2923	Vitamin Shoppe Industries LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$140,552.00 (U) \$140,552.00 (T)	5/13/2025	Moore Properties Capital Blvd LLC 8001 Skycroft Commons Drive Waxhaw, NC 28173	2924	Vitamin Shoppe Industries LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$140,552.00 (U) \$140,552.00 (T)	5/13/2025
11 Pleiades Partners, LLC 245 MERIWETHER CIRCLE ALTA, WY 83414	1950	Franchise Group Acquisition TM, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,600,000.00 (U) \$1,600,000.00 (T)	1/23/2025	Pleiades Partners, LLC 245 MERIWETHER CIRCLE ALTA, WY 83414	2031	Franchise Group Acquisition TM, LLC	\$0.00 (S) \$0.00 (A) \$0.00 (P) \$1,600,000.00 (U) \$1,600,000.00 (T)	1/23/2025

[1] (S) Secured; (A) Administrative and 503(b)(9); (P) Priority; (U) Unsecured; (T) Total